

DELPHI

May 16, 2007

Louisiana Department of Revenue
Collection Division
Post Office Box 201
Baton Rouge, LA 70821-0201

Re: **Delco Electronics LLC**
Letter ID: L1392037632
Account Number: 5786595-001

To Whom It May Concern:

We are in receipt of your notice dated May 9, 2007 (copy attached).

Delco Electronics Corporation was converted to a limited liability company in a conversion transaction pursuant to Section 266 of the Delaware General Corporation Law, effective as of 11:59 p.m. December 31, 2003, and changed its name at that time to Delco Electronics LLC.

Effective January 1, 2004, Delco Electronics LLC became a single-member limited liability company. Its sole member is Delphi Corporation (through its single member limited liability company, Delphi Automotive Systems LLC, a disregarded entity), which was also the sole shareholder of Delco Electronics Corporation.

On September 30, 2005 Delco Electronics LLC was liquidated, becoming a division of Delphi Automotive Systems LLC.

On October 8, 2005 (the "Petition Date"), Delphi Corporation and certain of its U.S. subsidiaries (collectively, the "Debtors") filed voluntary petitions for reorganization (Case 05-44481) under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code") in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"). Under the Bankruptcy Code, the Debtors are not permitted at this time to pay the tax authorities for income taxes with respect to income accrued for periods (or portions thereof) prior to the Petition Date.

As a result, we are prohibited from paying the assessed pre-petitioned amount totaling \$8,689.88 for income taxes (including interest and penalties) as shown in your assessment and will be treated in accordance with applicable provisions of the Bankruptcy Code and orders and/or rules of the Bankruptcy Court.

If you have any questions, I can be reached on 248.813.8021.

Sincerely,


Lee Matthews
Tax Specialist

P.O. Box 5086, M/C 483.400.155
Troy, MI. 48007-5086



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STATE OF LOUISIANA
PARISH OF EAST BATON ROUGE

AFFIDAVIT

BEFORE ME, the undersigned Notary Public, personally came and appeared:


Vernette LeJeune

Who, upon first being duly sworn, did depose and state the following:

1. I am over the age of majority, am competent to testify to the matters set forth in this Affidavit, and have personal knowledge of the matters expressed herein.
2. I am employed as a Revenue Tax Specialist by the Louisiana Department of Revenue.
3. I prepared the attached Case Log Sheet which accurately describes my actions with regard to the Louisiana Department of Revenue's Claim Number 16707.


VERNETTE LEJEUNE

Sworn to and subscribed before me in Baton Rouge, Louisiana on this 31st day of
October, 2008.


David M. Hansen
Notary Public
State of Louisiana
Statewide Jurisdiction
Identification Number 62929



Taxpayer Delphi Automotive Systems Corp (LEAD case) Delco Electronics LLC-Objection	Account Number 0375683001 5786595001
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